

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:) Chapter 11
CELSIUS NETWORK LLC, *et al.*,¹) Case No. 22-10964 (MG)
Debtors.) (Jointly Administered)
)

**COVER SHEETS FOR THIRD INTERIM FEE APPLICATION OF
ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS TAX COMPLIANCE, TAX ADVISORY AND
FINANCIAL ACCOUNTING ADVISORY SERVICES PROVIDER FOR THE TIME
PERIOD MARCH 1, 2023 THROUGH JUNE 30, 2023**

Name of Applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of Retention:	December 20, 2022 (<i>effective as of</i> July 13, 2022)
Time Period Covered by this Application:	March 1, 2023 through June 30, 2023
Total Fees Requested in This Application:	\$254,941.00
Total Expenses Requested in This Application:	\$-0-
Total Fees and Expenses Requested in This Application:	\$254,941.00

This is a monthly X interim final application.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Summary of Monthly Fee Statements for Third Interim Fee Period

Fee Statement	Date Filed	Docket No.	Period Covered	Fees Requested	Expenses Requested	Fees Paid	Expenses Paid
Combined Fourth Monthly Fee Statement	6/30/23	2954	3/1/23 – 4/30/23	\$109,624.00 (80% of \$137,030.00)	\$0.00	\$0.00	\$0.00
Combined Fifth Monthly Fee Statement			5/1/23 – 6/30/23	\$94,328.80 (80% of \$117,911.00)	\$0.00	\$0.00	\$0.00

SUMMARY BY PROFESSIONAL²

Last Name	First Name	Title	Hours	Hourly Rate	Total Individual Fees
Barda	Eli	Partner/Principal	0.5	\$850.00	\$425.00
Beattie	Steve	Partner/Principal	1.0	\$850.00	\$850.00
Bowden	Jamie	Senior Manager	2.8	\$950.00	\$2,660.00
Buonaguro	Paul	Manager	6.4	\$850.00	\$5,440.00
Carr	Russell	Partner/Principal	15.4	\$1,250.00	\$19,250.00
Chenchinski	Amir (2)	Partner/Principal	1.7	\$850.00	\$1,445.00
Coleman	Jade	Staff	0.2	\$400.00	\$80.00
Creel	Travis	Senior Manager	1.2	\$950.00	\$1,140.00
Flagg	Nancy	Executive Director	40.1	\$1,150.00	\$46,115.00
Gatt	Katherine	Senior Manager	34.8	\$950.00	\$33,060.00
Gillenwater	Emily	Senior	0.2	\$600.00	\$120.00
Harvey	Elizabeth	Partner/Principal	24.5	\$1,250.00	\$30,625.00
Harvey	Elizabeth (2)	Partner/Principal	0.5	\$850.00	\$425.00
Helwing	Dan	Partner/Principal	3.4	\$850.00	\$2,890.00
Hill	Jeanne	Senior Manager	2.0	\$950.00	\$1,900.00
Hill	Jeffrey	Partner/Principal	0.5	\$1,250.00	\$625.00
Hill	Jeffrey (2)	Partner/Principal	0.5	\$850.00	\$425.00
Jacobs	Steven	Partner/Principal	0.5	\$850.00	\$425.00
Jin	Crystal	Manager	0.5	\$595.00	\$297.50
Johnson	Derrick	Staff	13.7	\$400.00	\$5,480.00
Kapp	Amanda	Staff	0.2	\$400.00	\$80.00
LaGarde	Stephen	Partner/Principal	0.5	\$1,250.00	\$625.00
Li	Eric	Staff	6.7	\$400.00	\$2,680.00
Lipschutz	Jordan	Manager	0.8	\$595.00	\$476.00
Lombardi	Dino	Partner/Principal	0.8	\$1,250.00	\$1,000.00
Lowery	Kristie	Partner/Principal	0.5	\$1,250.00	\$625.00
Lubic	Jacob	Staff	5.2	\$400.00	\$2,080.00
Mitchell	Traci	Executive Director	0.6	\$1,150.00	\$690.00
Riley	Sean	Senior Manager	0.8	\$695.00	\$556.00
Ryan	Joe	Senior Manager	2.0	\$950.00	\$1,900.00
Sapir	Eric	Executive Director	21.6	\$1,150.00	\$24,840.00
Shwartz	Yoav (2)	Partner/Principal	0.5	\$850.00	\$425.00
Shwartz	Yoav	Partner/Principal	25.6	\$1,250.00	\$32,000.00
Sun	Kaiyang	Senior Manager	0.8	\$695.00	\$556.00

² Rates have been applied consistent with the Statement of Work for which this individual provided services.

Last Name	First Name	Title	Hours	Hourly Rate	Total Individual Fees
Tuchinsky	Maria	Senior Manager	18.5	\$950.00	\$17,575.00
Wasser	Michael	Executive Director	1.0	\$1,150.00	\$1,150.00
Wasserman	Ofer (2)	Senior Manager	0.9	\$695.00	\$625.50
Wehr	Robert	Senior Manager	6.8	\$950.00	\$6,460.00
Weiler	Sam	Partner/Principal	0.5	\$1,250.00	\$625.00
Wrenn	Kaitlin	Manager	0.5	\$850.00	\$425.00
Zaman	Sabina	Partner/Principal	4.7	\$850.00	\$3,995.00
Chenchinski	Amir	Partner/Principal	7.7		Fixed Fee
Gandz	Benjamin	Senior Manager	8.9		Fixed Fee
Geron	Eyal	Manager	8.9		Fixed Fee
Gonen	Eyal	Partner/Principal	2.0		Fixed Fee
Nazarenko	Maria	Staff	2.5		Fixed Fee
Wasserman	Ofer	Senior Manager	30.7		Fixed Fee
Sussman	Adam	Senior	8.9		Fixed Fee
Total			319.5		\$253,066.00

Total Fixed Fees Sought During the Fee Period for Transfer Pricing and Tax Compliance Services: \$0.00

Fee Application Preparation

Last Name	First Name	Title	Hours	Hourly Rate	Total Fees
Duncker	Debra	Staff	7.5	\$250.00	\$1,875.00
		Total	7.5		\$1,875.00
		Combined Total	327.0		\$254,941.00

SUMMARY BY CATEGORY

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	109.4	\$128,440.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	123.4	\$110,810.00
Tax Provision	Assistance with preparation of tax provision for the predecessor financial statements.	2.6	\$2,070.50
External Audit Support	Assistance with drafting whitepapers and compiling related supporting documentation for the predecessor financial statements.	6.2	\$4,818.00
Financial Statement Support	Assistance with compilation of predecessor financial statements including US GAAP and SEC checklists and disclosures.	1.0	\$850.00
SEC Pre-Clearance	Assistance with review of SEC pre-clearance letter related to the predecessor financial statements.	7.3	\$6,077.50
Transfer Pricing	Assistance with review and analysis of 2022 transfer pricing model.	28.7	Fixed Fee
Tax Compliance	Prepare tax returns	40.9	Fixed Fee
	Total	319.5	\$253,066.00

Total Fixed Fees Sought During the Fee Period for Transfer Pricing and Tax Compliance Services: \$0.00

Fee Application Preparation

Time Category	Category Description	Total Hours	Total Fees
Preparation of Fee Application	This category relates to the preparation of fee application in format required by the Bankruptcy Court.	7.5	\$1,875.00
	Total	7.5	\$1,875.00
	Combined Total	327.0	\$254,941.00

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, et al.³)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**THIRD INTERIM FEE APPLICATION OF ERNST & YOUNG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX COMPLIANCE, TAX ADVISORY AND FINANCIAL
ACCOUNTING ADVISORY SERVICES PROVIDER FOR THE TIME PERIOD
MARCH 1, 2023 THROUGH JUNE 30, 2023**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the *First Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 1745] (the “Amended Interim Compensation Order”) approving procedures for professional compensation requests in these cases, Ernst & Young LLP (“EY LLP”) hereby files this Interim Application for compensation as a retained professional to the above-captioned Debtors (this “Application”).⁴ By this Application, EY LLP respectfully requests allowance and payment of \$254,941.00 as compensation and reimbursement of \$0.00 in expenses, with respect to services it provided to the Debtors during the period from March 1, 2023 through June 30, 2023 (the “Fee

³ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 0703.

⁴ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 31, 2022 and (II) Granting Related Relief* [Docket No. 1404] (the “Application for Retention”).

Period") In support of this Application, EY LLP submits the verification of Elizabeth Harvey, a partner with the firm of EY LLP (the "Harvey Verification").

Background

1. On July 13, 2022 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the "Bankruptcy Code").

2. The Debtors' retention of EY LLP was approved by the *Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022, and (II) Granting Related Relief* [Docket No. 1766].

3. On March 17, 2023, the Debtors filed the *Notice of Additional Statement of Work Related to the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider* [Docket No. 2266].

4. On May 30, 2023, the *Debtors filed the Notice of Second Additional Statement of Work Related to the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider* [Docket No. 2730].

5. On June 14, 2023, the Debtors filed the *Notice of Third Additional Statement of Work Related to the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider* [Docket No. 2803].

6. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

Compensation Paid and Its Source

7. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

Supporting Detail

8. The services provided by EY LLP during the Compensation Period were actual and necessary for the administration of the Chapter 11 Cases, performed at the request of the Debtors and commensurate with the complexity and significance of this matter. The variety and complexity of the issues in the Chapter 11 Cases and the need to act or respond to such issues on an expedited basis during the Compensation Period required the expenditure of significant time by EY LLP professionals.

9. The supporting detail for this Application is attached hereto as **Exhibit A**. **Exhibit A** contains the daily time information for each EY LLP professional performing services during the period from March 1, 2023 through June 30, 2023.

Applicable Law

10. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

11. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3*

Collier on Bankruptcy ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

12. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

13. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

WHEREFORE, EY LLP hereby respectfully requests allowance and payment of \$254,941.00 as compensation and reimbursement of \$0.00 in expenses, with respect to services it provided to the Debtors during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: August 12, 2023

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

VERIFICATION

I hereby certify that:

1. I am a partner with the firm of Ernst & Young LLP (“EY LLP”). This certification is made pursuant to the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York* (the “Amended Guidelines”), in support of the foregoing fee application of EY LLP (the “Application”).
2. I hereby certify as follows: (a) I have read the Application; (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Amended Guidelines, except as specifically noted herein or in the Application; (c) except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by EY LLP and generally accepted by EY LLP’s clients; and (d) in providing a service for which EY LLP seeks reimbursement of expenses, EY LLP does not make a profit on the service, whether the service is performed by EY LLP in-house or through a third party.

Dated: August 12, 2023

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

EXHIBIT A
TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Harvey	Partner/Principal	07 Mar 2023	Tax Consulting	Reviewing and sending 2022 tax compliance SOW	1.1	\$1,250.00	\$1,375.00
Elizabeth Harvey	Partner/Principal	14 Mar 2023	Tax Consulting	Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen:D. Seymour, and H. Griffiths.	0.6	\$1,250.00	\$750.00
Eric Sapir	Executive Director	14 Mar 2023	Tax Consulting	Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen:D. Seymour, and H. Griffiths.	0.6	\$1,150.00	\$690.00
Yoav Shwartz	Partner/Principal	14 Mar 2023	Tax Consulting	Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Shwartz. Andersen:D. Seymour, and H. Griffiths.	0.6	\$1,250.00	\$750.00
Eric Sapir	Executive Director	15 Mar 2023	Tax Consulting	Tracking asset tax basis movements between the US and UK in 2021.	1.3	\$1,150.00	\$1,495.00
Elizabeth Harvey	Partner/Principal	16 Mar 2023	Tax Consulting	Reviewing balance sheet spreadsheet comparison for 2021 and 2022 to track 2022 income statement activity.	2.9	\$1,250.00	\$3,625.00
Eric Sapir	Executive Director	16 Mar 2023	Tax Consulting	Reviewing 2022 defi asset changes to identify impact to income statement.	1.7	\$1,150.00	\$1,955.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Harvey	Partner/Principal	20 Mar 2023	Tax Consulting	Review balance sheet comparison files to prepare questions for client discussion on 2022 income statement activity and transfers.	3.2	\$1,250.00	\$4,000.00
Eric Sapir	Executive Director	20 Mar 2023	Tax Consulting	Update balance sheet comparison to attempt to locate transfers between the US and UK.	2.8	\$1,150.00	\$3,220.00
Elizabeth Harvey	Partner/Principal	21 Mar 2023	Tax Consulting	Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Shwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour.	0.6	\$1,250.00	\$750.00
Eric Sapir	Executive Director	21 Mar 2023	Tax Consulting	Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Shwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour.	0.6	\$1,150.00	\$690.00
Yoav Shwartz	Partner / Principal	21 Mar 2023	Tax Consulting	Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Shwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour.	0.6	\$1,250.00	\$750.00
Elizabeth Harvey	Partner/Principal	22 Mar 2023	Tax Consulting	Review client information on mining assets to calculate tax basis	2.9	\$1,250.00	\$3,625.00
Elizabeth Harvey	Partner/Principal	22 Mar 2023	Tax Consulting	Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flapp, E.Harvey, E.Sapir	0.4	\$1,250.00	\$500.00
Eric Sapir	Executive Director	22 Mar 2023	Tax Consulting	Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flapp, E.Harvey, E.Sapir	0.4	\$1,150.00	\$460.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eric Sapir	Executive Director	22 Mar 2023	Tax Consulting	Estimate tax basis in Celsius Mining assets.	2.1	\$1,150.00	\$2,415.00
Elizabeth Harvey	Partner/Principal	23 Mar 2023	Tax Consulting	Call to discuss tax basis in mining assets and expected capital expenditures. EY: E. Sapir and E. Harvey. Celsius: J. Morgan.	0.8	\$1,250.00	\$1,000.00
Eric Sapir	Executive Director	23 Mar 2023	Tax Consulting	Call to discuss tax basis in mining assets and expected capital expenditures. EY: E. Sapir and E. Harvey. Celsius: J. Morgan.	0.8	\$1,150.00	\$920.00
Elizabeth Harvey	Partner/Principal	24 Mar 2023	Tax Consulting	Updating mining tax basis schedules from client information.	1.1	\$1,250.00	\$1,375.00
Dino Lombardi	Partner/Principal	25 Mar 2023	Tax Consulting	Responded to question with regards to proper recovery period for crypto mining rigs.	0.8	\$1,250.00	\$1,000.00
Elizabeth Harvey	Partner/Principal	27 Mar 2023	Tax Consulting	Call to discuss tax basis in the mining assets. EY: E. Sapir and E. Harvey. Celsius: J. Morgan and L. Koren.	0.4	\$1,250.00	\$500.00
Eric Sapir	Executive Director	27 Mar 2023	Tax Consulting	Revisions to mining asset basis calculation to take into account Company feedback.	2.1	\$1,150.00	\$2,415.00
Eric Sapir	Executive Director	27 Mar 2023	Tax Consulting	Call to discuss tax basis in the mining assets. EY: E. Sapir and E. Harvey. Celsius: J. Morgan and L. Koren.	0.4	\$1,150.00	\$460.00
Elizabeth Harvey	Partner/Principal	28 Mar 2023	Tax Consulting	Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.9	\$1,250.00	\$1,125.00
Eric Sapir	Executive Director	28 Mar 2023	Tax Consulting	Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.9	\$1,150.00	\$1,035.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner / Principal	28 Mar 2023	Tax Consulting	Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.9	\$1,250.00	\$1,125.00
Sam Weiler	Partner/Principal	28 Mar 2023	Tax Consulting	Review/response to cost recovery of crypto mining rig	0.5	\$1,250.00	\$625.00
Elizabeth Harvey	Partner/Principal	29 Mar 2023	Tax Consulting	Updates to mining tax basis schedule	1.4	\$1,250.00	\$1,750.00
Elizabeth Harvey	Partner/Principal	04 Apr 2023	Tax Consulting	Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.1	\$1,250.00	\$125.00
Eric Sapir	Executive Director	04 Apr 2023	Tax Consulting	Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.1	\$1,150.00	\$115.00
Yoav Shwartz	Partner / Principal	04 Apr 2023	Tax Consulting	Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.1	\$1,250.00	\$125.00
Russell Carr	Partner/Principal	13 Apr 2023	Tax Consulting	Analysis of tax issues related to non-US transfers in 2021.	2.8	\$1,250.00	\$3,500.00
Elizabeth Harvey	Partner/Principal	13 Apr 2023	Tax Consulting	Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Shwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears.	0.5	\$1,250.00	\$625.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Jeff Hill	Partner/Principal	13 Apr 2023	Tax Consulting	Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Shwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears.	0.5	\$1,250.00	\$625.00
Eric Sapir	Executive Director	13 Apr 2023	Tax Consulting	Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Shwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears.	0.5	\$1,150.00	\$575.00
Yoav Shwartz	Partner / Principal	13 Apr 2023	Tax Consulting	Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Shwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears.	0.5	\$1,250.00	\$625.00
Russell Carr	Partner/Principal	14 Apr 2023	Tax Consulting	Analysis of tax issues regarding UK restructuring.	1.6	\$1,250.00	\$2,000.00
Russell Carr	Partner/Principal	14 Apr 2023	Tax Consulting	Review of calculation to support substantially all test on UK restructuring transaction.	2.9	\$1,250.00	\$3,625.00
Elizabeth Harvey	Partner/Principal	18 Apr 2023	Tax Consulting	Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.7	\$1,250.00	\$875.00
Eric Sapir	Executive Director	18 Apr 2023	Tax Consulting	Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.7	\$1,150.00	\$805.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner / Principal	18 Apr 2023	Tax Consulting	Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.7	\$1,250.00	\$875.00
Russell Carr	Partner/Principal	19 Apr 2023	Tax Consulting	Additional analysis of tax issues related to UK restructuring.	1.4	\$1,250.00	\$1,750.00
Russell Carr	Partner/Principal	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$1,250.00	\$1,375.00
Russell Carr	Partner/Principal	20 Apr 2023	Tax Consulting	Review of international tax model.	2.7	\$1,250.00	\$3,375.00
Joe Ryan	Senior Manager	20 Apr 2023	Tax Consulting	Review of international tax analysis model and supporting materials.	0.9	\$950.00	\$855.00
Joe Ryan	Senior Manager	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$950.00	\$1,045.00
Eric Sapir	Executive Director	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$1,150.00	\$1,265.00
Yoav Shwartz	Partner / Principal	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$1,250.00	\$1,375.00
Maria Tuchinsky	Senior Manager	20 Apr 2023	Tax Consulting	Preparation of International Tax model in connection with the 2021 restructuring	2.2	\$950.00	\$2,090.00
Maria Tuchinsky	Senior Manager	20 Apr 2023	Tax Consulting	US International Tax analysis in connection with the 2021 restructuring - updates to functional analysis	1.8	\$950.00	\$1,710.00
Maria Tuchinsky	Senior Manager	20 Apr 2023	Tax Consulting	Prepare reconciliation of historic international tax analysis and supporting calculations	2.4	\$950.00	\$2,280.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Maria Tuchinsky	Senior Manager	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$950.00	\$1,045.00
Elizabeth Harvey	Partner/Principal	21 Apr 2023	Tax Consulting	EY internal call in preparation for and followup to today's call with Client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect tax costs related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg	1.1	\$1,250.00	\$1,375.00
Elizabeth Harvey	Partner/Principal	21 Apr 2023	Tax Consulting	Call to seek Client and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg	0.8	\$1,250.00	\$1,000.00
Eric Sapir	Executive Director	21 Apr 2023	Tax Consulting	EY internal call in preparation for and followup to today's call with Client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect tax costs related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg	1.1	\$1,150.00	\$1,265.00
Eric Sapir	Executive Director	21 Apr 2023	Tax Consulting	Call to seek Client and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg	0.8	\$1,150.00	\$920.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner / Principal	23 Apr 2023	Tax Consulting	Review of International Tax model and functional analysis	1.9	\$1,250.00	\$2,375.00
Yoav Shwartz	Partner / Principal	24 Apr 2023	Tax Consulting	Continued Review of International Tax model and functional analysis	2.1	\$1,250.00	\$2,625.00
Maria Tuchinsky	Senior Manager	24 Apr 2023	Tax Consulting	Review and insert Celsius cap tables to International Tax Model	1.4	\$950.00	\$1,330.00
Maria Tuchinsky	Senior Manager	25 Apr 2023	Tax Consulting	Review and adjust all support tabs in the International Tax Model	2.8	\$950.00	\$2,660.00
Maria Tuchinsky	Senior Manager	25 Apr 2023	Tax Consulting	Update properties fraction to adjust for third party investors and update to functional analysis in the International Tax Model	1.6	\$950.00	\$1,520.00
Eric Sapir	Executive Director	26 Apr 2023	Tax Consulting	Review public filings for updated information.	1.2	\$1,150.00	\$1,380.00
Elizabeth Harvey	Partner/Principal	27 Apr 2023	Tax Consulting	Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.2	\$1,250.00	\$250.00
Eric Sapir	Executive Director	27 Apr 2023	Tax Consulting	Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.2	\$1,150.00	\$230.00
Yoav Shwartz	Partner / Principal	27 Apr 2023	Tax Consulting	Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.2	\$1,250.00	\$250.00
Yoav Shwartz	Partner / Principal	30 Apr 2023	Tax Consulting	Review of International Tax model and properties fraction	2.3	\$1,250.00	\$2,875.00
Harvey,Elizabeth R.	Partner/Principal	01 May 2023	Tax Consulting	Reviewing updated parties in interest list (PIIL) for court disclosure	0.7	\$1,250.00	\$875.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner/Principal	01 May 2023	Tax Consulting	International Tax model - update data with regards to workforce, intellectual property and real property	2.7	\$1,250.00	\$3,375.00
Shwartz, Yoav	Partner/Principal	01 May 2023	Tax Consulting	International Tax model - update calculations considering elimination of 3rd party investors	2.4	\$1,250.00	\$3,000.00
Shwartz, Yoav	Partner/Principal	03 May 2023	Tax Consulting	Final review of international tax model	2.1	\$1,250.00	\$2,625.00
Carr,Russell	Partner/Principal	04 May 2023	Tax Consulting	Review updated model regarding 2021 transfer and analysis of related international tax issues	2.9	\$1,250.00	\$3,625.00
Shwartz, Yoav	Partner/Principal	04 May 2023	Tax Consulting	Final review of international tax model - Day 2	1.6	\$1,250.00	\$2,000.00
Sapir,Eric	Executive Director	09 May 2023	Tax Consulting	Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir.	0.3	\$1,150.00	\$345.00
Shwartz, Yoav	Partner/Principal	09 May 2023	Tax Consulting	Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir.	0.3	\$1,250.00	\$375.00
Tuchinsky, Maria	Senior Manager	22 May 2023	Tax Consulting	Prepare reconciliation of historic international tax analysis and supporting calculations	2.5	\$950.00	\$2,375.00
Harvey,Elizabeth R.	Partner/Principal	23 May 2023	Tax Consulting	Weekly tax call to discuss transfer pricing and auction details. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: S. Shears and D. Seymour. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.3	\$1,250.00	\$375.00
Sapir,Eric	Executive Director	23 May 2023	Tax Consulting	Weekly tax call to discuss transfer pricing and auction details. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: S. Shears and D. Seymour. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.3	\$1,150.00	\$345.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	30 May 2023	Tax Consulting	Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,250.00	\$500.00
Sapir,Eric	Executive Director	30 May 2023	Tax Consulting	Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,150.00	\$460.00
Shwartz, Yoav	Partner/Principal	30 May 2023	Tax Consulting	Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	01 Jun 2023	Tax Consulting	Fee examiner report - review and prepare response for review by EY General Counsel	1.4	\$1,250.00	\$1,750.00
Shwartz, Yoav	Partner/Principal	02 Jun 2023	Tax Consulting	Call with L. Koren (Company) and M. Tuchinsky (EY) to discuss 2022 tax compliance process, 2021 tax return amendments and tax provision WP review	0.9	\$1,250.00	\$1,125.00
Tuchinsky, Maria	Senior Manager	02 Jun 2023	Tax Consulting	Call with L. Koren (Company) and Y. Shwartz (EY) to discuss 2022 tax compliance process, 2021 tax return amendments and tax provision WP review	0.9	\$950.00	\$855.00
Harvey,Elizabeth R.	Partner/Principal	06 Jun 2023	Tax Consulting	Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.3	\$1,250.00	\$375.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	06 Jun 2023	Tax Consulting	Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.3	\$1,150.00	\$345.00
Shwartz, Yoav	Partner/Principal	06 Jun 2023	Tax Consulting	Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.3	\$1,250.00	\$375.00
Shwartz, Yoav	Partner/Principal	11 Jun 2023	Tax Consulting	Tax call with L. Koren (Company) and M. Tuchinsky (EY) to discuss transfer pricing workstream update and support required from EY Israel audit team in connection with emergence.	0.6	\$1,250.00	\$750.00
Tuchinsky, Maria	Senior Manager	11 Jun 2023	Tax Consulting	Tax call with L. Koren (Company) and Y. Shwartz (EY) to discuss transfer pricing workstream update and support required from EY Israel audit team in connection with emergence.	0.6	\$950.00	\$570.00
Harvey,Elizabeth R.	Partner/Principal	15 Jun 2023	Tax Consulting	Reviewing 2021 mining schedules for provision workstream	0.8	\$1,250.00	\$1,000.00
Harvey,Elizabeth R.	Partner/Principal	20 Jun 2023	Tax Consulting	Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,250.00	\$500.00
Sapir,Eric	Executive Director	20 Jun 2023	Tax Consulting	Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,150.00	\$460.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner/Principal	20 Jun 2023	Tax Consulting	Celsius weekly tax update call to discuss administrative taxes and updates on state and property taxes. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears and D. Seymour. EY:	0.4	\$1,250.00	\$500.00
Shwartz, Yoav	Partner/Principal	21 Jun 2023	Tax Consulting	Final updates to international tax model based on updated data provided by Celsius	2.2	\$1,250.00	\$2,750.00
Shwartz, Yoav	Partner/Principal	25 Jun 2023	Tax Consulting	Tax call with L. Koren (Company) and M. Tuchinsky (EY) to discuss tax return preparation status, Bitwave updates, international tax issues relating to UK lending activity and dealer exception.	0.7	\$1,250.00	\$875.00
Tuchinsky, Maria	Senior Manager	25 Jun 2023	Tax Consulting	Tax call with L. Koren (Company) and Y. Shwartz (EY) to discuss tax return preparation status, Bitwave updates, international tax issues relating to UK lending activity and dealer exception.	0.7	\$950.00	\$665.00
Harvey,Elizabeth R.	Partner/Principal	29 Jun 2023	Tax Consulting	Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	29 Jun 2023	Tax Consulting	Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir.	0.5	\$1,150.00	\$575.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Tuchinsky, Maria	Senior Manager	29 Jun 2023	Tax Consulting	Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir.	0.5	\$950.00	\$475.00
Total					109.4		\$128,440.00

State and Local Tax Services

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	02 Mar 2023	State Tax Consulting	Prepare open tax items list and next steps	0.6	\$1,150.00	\$690.00
Wehr,Robert W	Senior Manager	02 Mar 2023	State Tax Consulting	Oklahoma sales tax assistance review load management and cleaning proposal provided by client (J.Morgan)	0.4	\$950.00	\$380.00
Mitchell,Traci R.	Executive Director	09 Mar 2023	State Tax Consulting	emails regarding Wyoming state of incorporation questions	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	15 Mar 2023	State Tax Consulting	Call with client (J.Morgan) and R.Wehr to discuss Texas and other tax open items	1.1	\$1,150.00	\$1,265.00
Wehr,Robert W	Senior Manager	15 Mar 2023	State Tax Consulting	Call with client (J.Morgan) and N.Flapp to discuss Texas and other tax open items	1.1	\$950.00	\$1,045.00
Flagg,Nancy A.	Executive Director	17 Mar 2023	State Tax Consulting	Internal EY call with J.Hill to discuss Pennsylvania sales and use tax registration status	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	17 Mar 2023	State Tax Consulting	Internal EY call with J.Hill to discuss Pennsylvania sales and use tax registration status	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	20 Mar 2023	State Tax Consulting	Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	20 Mar 2023	State Tax Consulting	Review bankruptcy tax claims list from company to determine next steps for claims log	0.3	\$1,150.00	\$345.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt,Katie	Senior Manager	20 Mar 2023	State Tax Consulting	Compile state tax code November December fee statement detail	4.4	\$950.00	\$4,180.00
Gatt,Katie	Senior Manager	20 Mar 2023	State Tax Consulting	Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt	0.4	\$950.00	\$380.00
Johnson,Derrick Joseph	Staff/Assistant	20 Mar 2023	State Tax Consulting	Compile tax claims log reflecting detail (e.g., tax type, period(s), interest, etc.) per N.Flapp instructions	3.7	\$400.00	\$1,480.00
Johnson,Derrick Joseph	Staff/Assistant	20 Mar 2023	State Tax Consulting	Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt	0.4	\$400.00	\$160.00
Flagg,Nancy A.	Executive Director	21 Mar 2023	State Tax Consulting	Call with client (J. Morgan) to discuss Pennsylvania sales and use tax registration and tax claim open items. EY attendees: N.Flapp, J.Hill	1.4	\$1,150.00	\$1,610.00
Flagg,Nancy A.	Executive Director	21 Mar 2023	State Tax Consulting	Internal EY call with J. Hill to confirm follow-ups and next steps per call with client (J.Morgan)	0.2	\$1,150.00	\$230.00
Hill,Jeanne L.	Senior Manager	21 Mar 2023	State Tax Consulting	Call with client (J. Morgan) to discuss Pennsylvania sales and use tax registration and tax claim open items. EY attendees: N.Flapp, J.Hill	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	22 Mar 2023	State Tax Consulting	Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flapp, E.Harvey, E.Sapir	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	22 Mar 2023	State Tax Consulting	Review files provided by client (J. Morgan) reflecting current fixed asset information to send to federal team	0.6	\$1,150.00	\$690.00
Hill,Jeanne L.	Senior Manager	22 Mar 2023	State Tax Consulting	Internal EY call with N.Flapp to confirm follow-ups and next steps per call with client (J.Morgan)	0.2	\$950.00	\$190.00
Lubic,Jake	Staff/Assistant	23 Mar 2023	State Tax Consulting	Review and update tax claims detail log prepared by D.Johnson	2.1	\$400.00	\$840.00
Gatt,Katie	Senior Manager	27 Mar 2023	State Tax Consulting	Review January 2023 fee statement detail	1.9	\$950.00	\$1,805.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Coleman,Jade J.	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and todos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and todos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	28 Mar 2023	State Tax Consulting	Update November-December fee application per general counsel office	0.9	\$950.00	\$855.00
Gatt,Katie	Senior Manager	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and todos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$950.00	\$190.00
Gatt,Katie	Senior Manager	28 Mar 2023	State Tax Consulting	Review February 2023 fee statement detail	1.2	\$950.00	\$1,140.00
Gillenwater,Emily	Senior	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and todos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$600.00	\$120.00
Johnson,Derrick Joseph	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and todos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Kapp,Amanda Michele	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and todos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
				dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.			
Li,Eric	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and todos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Lubic,Jake	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and todos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Gatt,Katie	Senior Manager	30 Mar 2023	State Tax Consulting	Finalize January-February fee application detail	1.2	\$950.00	\$1,140.00
Li,Eric	Staff/Assistant	04 Apr 2023	State Tax Consulting	Compile March 2023 fee statement detail	4.5	\$400.00	\$1,800.00
Flagg,Nancy A.	Executive Director	06 Apr 2023	State Tax Consulting	Respond to A. Sexton (Kirkland) on status of Pennsylvania and Texas sales and use tax resolutions and state transfer tax estimates related to plan emergence	0.4	\$1,150.00	\$460.00
Johnson,Derrick Joseph	Staff/Assistant	06 Apr 2023	State Tax Consulting	update and prioritize open items list in master tracker	2.7	\$400.00	\$1,080.00
Flagg,Nancy A.	Executive Director	10 Apr 2023	State Tax Consulting	Internal EY call with J.Lubic to discuss open tax items, including tax claims log revisions / updates	0.3	\$1,150.00	\$345.00
Lubic,Jake	Staff/Assistant	10 Apr 2023	State Tax Consulting	Review tax claims log prepared by D. Johnson in order to provide to client (J.Morgan)	2.6	\$400.00	\$1,040.00
Lubic,Jake	Staff/Assistant	10 Apr 2023	State Tax Consulting	Internal EY call with N.Flagg to discuss open tax items, including tax claims log revisions / updates	0.3	\$400.00	\$120.00
Wehr,Robert W	Senior Manager	11 Apr 2023	State Tax Consulting	Texas sales tax assistance review client (J.Morgan) email and reply with updated rates proposed	1.0	\$950.00	\$950.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	13 Apr 2023	State Tax Consulting	Research Texas sales tax taxability of security services and hosting services with repairs for client email	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	16 Apr 2023	State Tax Consulting	Email client (J.Morgan) list of bankruptcy tax claims, including summary by tax type and claim detail tracker attached along with list and next steps on Cherokee County North Carolina pre-petition property tax notice received	1.3	\$1,150.00	\$1,495.00
Flagg,Nancy A.	Executive Director	17 Apr 2023	State Tax Consulting	Call with client (J.Morgan) to discuss indirect tax open items status	1.4	\$1,150.00	\$1,610.00
Flagg,Nancy A.	Executive Director	18 Apr 2023	State Tax Consulting	Follow-up call with client (J. Morgan) to discuss open indirect tax items and next steps	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	18 Apr 2023	State Tax Consulting	Weekly tax call to discuss balance sheet and P&L status and updates on property and sales tax process. Kirkland: A. Sexton, S. Canto, and M. Kandallu. Celsius: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, N. Flagg, and E. Sapir. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt.	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	19 Apr 2023	State Tax Consulting	Review Pennsylvania pre and post-petition claim amounts filed for review for comparison with J. Morgan (Celsius) separate calculations	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	19 Apr 2023	State Tax Consulting	Review Texas pre-petition claim amounts filed for review for comparison with J. Morgan (Celsius) separate calculations	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	20 Apr 2023	State Tax Consulting	Field question from S. Cantor (Kirkland) on potential transfer tax profile calculations	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	20 Apr 2023	State Tax Consulting	Respond to A. Sexton (Kirkland) on status of Pennsylvania and Texas sales and use tax resolutions and state transfer tax estimates related to plan emergence	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	21 Apr 2023	State Tax Consulting	Call to seek Client (J.Morgan) and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius –	0.8	\$1,150.00	\$920.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
				J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg			
Flagg,Nancy A.	Executive Director	21 Apr 2023	State Tax Consulting	Internal EY call in preparation for and follow-up to call with client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect tax costs related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	21 Apr 2023	State Tax Consulting	Prioritize and assign post client call indirect tax items requiring follow-up to EY team	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	21 Apr 2023	State Tax Consulting	Set agenda for call with client (J.Morgan) and Kirkland to discuss open indirect tax items	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	21 Apr 2023	State Tax Consulting	Call to seek Client (J.Morgan) and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg	0.8	\$950.00	\$760.00
Gatt,Katie	Senior Manager	21 Apr 2023	State Tax Consulting	Internal EY call in preparation for and follow-up to call with client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect tax costs related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg	1.1	\$950.00	\$1,045.00
Gatt,Katie	Senior Manager	21 Apr 2023	State Tax Consulting	Review applicability of sales tax to transfer / sale of assets in Oklahoma, Texas, Georgia, Ohio, Pennsylvania, Montana	1.7	\$950.00	\$1,615.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	23 Apr 2023	State Tax Consulting	Review client (J. Morgan) mining asset location list to confirm current states and send the finalized list to K.Gatt	0.3	\$1,150.00	\$345.00
Wehr,Robert W	Senior Manager	27 Apr 2023	State Tax Consulting	Respond to email from client (J.Morgan) regarding the taxability of storage fees	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	08 May 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss imposition of sales tax on asset sale and ability to obtain net book value of assets based on location in order to estimate state tax cost. EY attendees: N. Flagg, K. Gatt	1.0	\$1,150.00	\$1,150.00
Flagg,Nancy A.	Executive Director	08 May 2023	Indirect Tax Consulting	Follow-up with client (J. Morgan) on fixed asset information needed for transfer tax analysis.	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	08 May 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss imposition of sales tax on asset sale and ability to obtain net book value of assets based on location in order to estimate state tax cost. EY attendees: N. Flagg,	1.0	\$950.00	\$950.00
Gatt,Katie	Senior Manager	08 May 2023	Indirect Tax Consulting	Compile March 1, 2023-April 30, 2023 fee application detail	2.9	\$950.00	\$2,755.00
Gatt,Katie	Senior Manager	08 May 2023	Indirect Tax Consulting	Email E. Harvey, N. Flagg, E. Sapir state sales tax occasional sale analysis for review	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	09 May 2023	Indirect Tax Consulting	Prepare and send status update of open indirect tax issues to A. Sexton (Kirkland)	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	09 May 2023	Indirect Tax Consulting	Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir.	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	09 May 2023	Indirect Tax Consulting	Compile March 1, 2023-April 30, 2023 fee application detail - Day 2	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	17 May 2023	Indirect Tax	Call with client (J. Morgan) to discuss open tax issues, including withholding issue, transfer tax	0.9	\$1,150.00	\$1,035.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
			Consulting	analysis, sales tax updates and status re payment of property tax. EY attendees: N. Flagg,			
Flagg,Nancy A.	Executive Director	17 May 2023	Indirect Tax Consulting	Identify and align EY employment/withholding tax subject matter specialist per client (J. Morgan) request	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	17 May 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including withholding issue, transfer tax analysis, sales tax updates and status re payment of property tax. EY attendees: N. Flagg,	0.9	\$950.00	\$855.00
Wehr,Robert W	Senior Manager	17 May 2023	Indirect Tax Consulting	Review Power Grid letter of intent and invoices to determine proper tax treatment under Texas sales tax statutes of items per client J. Morgan request and reply to client.	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	18 May 2023	Indirect Tax Consulting	Contact EY tax withholding subject matter specialist resource identified per client (J. Morgan) request to align availability for a call.	0.2	\$1,150.00	\$230.00
LaGarde,Stephen	Partner/Principal	23 May 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn	0.5	\$1,250.00	\$625.00
Lowery,Kristie L	Partner/Principal	23 May 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn	0.5	\$1,250.00	\$625.00
Wrenn,Kaitlin Doyle	Manager	23 May 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn	0.5	\$850.00	\$425.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	26 May 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open tax items, including Texas request for additional information, determination of date for fixed assets, transfer tax analysis and other valuation issues. EY attendees: N. Flagg,	1.4	\$1,150.00	\$1,610.00
Gatt,Katie	Senior Manager	26 May 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open tax items, including Texas request for additional information, determination of date for fixed assets, transfer tax analysis and other valuation issues. EY attendees: N. Flagg,	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	30 May 2023	Indirect Tax Consulting	Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	01 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open indirect bankruptcy tax items, including Texas sales and use tax estimate, state transfer tax estimate calculation, Pennsylvania sales and use tax claim review and property tax liability. EY attendees: N. Flagg,	1.3	\$1,150.00	\$1,495.00
Gatt,Katie	Senior Manager	01 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open indirect bankruptcy tax items, including Texas sales and use tax estimate, state transfer tax estimate calculation, Pennsylvania sales and use tax claim review and property tax liability. EY attendees: N. Flagg,	1.3	\$950.00	\$1,235.00
Li,Eric	Staff/Assistant	02 Jun 2023	Indirect Tax Consulting	Pulling Celsius 5/1-5/26 time detail, draft May fee summary file and send to K. Gatt for review. Reconcile time entries with meeting log, clarify time entries with team members	2.0	\$400.00	\$800.00
Flagg,Nancy A.	Executive Director	06 Jun 2023	Indirect Tax Consulting	Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.3	\$1,150.00	\$345.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt,Katie	Senior Manager	06 Jun 2023	Indirect Tax Consulting	Review fixed asset listing location detail provided by client (J. Morgan) and calculate estimated transfer tax liability based on net book value	1.9	\$950.00	\$1,805.00
Buonaguro,Paul	Manager	07 Jun 2023	Indirect Tax Consulting	Email client (J. Morgan) response re Pennsylvania tax base (e.g., cost or fair market value) for use tax remitted	0.7	\$850.00	\$595.00
Flagg,Nancy A.	Executive Director	07 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Pennsylvania sales tax analysis, transfer tax estimate. EY attendees: N. Flagg,	1.3	\$1,150.00	\$1,495.00
Flagg,Nancy A.	Executive Director	07 Jun 2023	Indirect Tax Consulting	Review status of Pennsylvania sales and use tax issues, tax claim filed, pre- vs post-petition tax liability and base tax imposed.	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	07 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Pennsylvania sales tax analysis, transfer tax estimate. EY attendees: N. Flagg,	1.3	\$950.00	\$1,235.00
Buonaguro,Paul	Manager	09 Jun 2023	Indirect Tax Consulting	EY New York state desk reply to N. Flagg, to provide input on sales tax implication and potential exemptions re deployment of rigs in New York.	0.2	\$850.00	\$170.00
Buonaguro,Paul	Manager	12 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	1.0	\$850.00	\$850.00
Buonaguro,Paul	Manager	12 Jun 2023	Indirect Tax Consulting	EY New York and Pennsylvania state desk research on potential sales tax exemptions applicable to deployment of rigs in New York and tax base for Pennsylvania sales tax liability per client (J. Morgan) request	0.8	\$850.00	\$680.00
Flagg,Nancy A.	Executive Director	12 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	1.0	\$1,150.00	\$1,150.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	12 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability of and requirements for Oklahoma computer services sales tax exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, R. Wehr,	0.8	\$1,150.00	\$920.00
Gatt,Katie	Senior Manager	12 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	1.0	\$950.00	\$950.00
Gatt,Katie	Senior Manager	12 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability of and requirements for Oklahoma computer services sales tax exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, R. Wehr,	0.8	\$950.00	\$760.00
Wehr,Robert W	Senior Manager	12 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability of and requirements for Oklahoma computer services related exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, K. Gatt, R. Wehr	0.8	\$950.00	\$760.00
Wehr,Robert W	Senior Manager	14 Jun 2023	Indirect Tax Consulting	EY Oklahoma state desk research and reply to client (J. Morgan) inquiry related to applicability of temporary storage exemptions applicable in Oklahoma and Alabama applicable to rigs relocated from Texas.	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	15 Jun 2023	Indirect Tax Consulting	Email EY Alabama State Desk (M. Wasser) per client (J. Morgan) request related to Alabama temporary storage exemption for sales tax, and forward response to client (J. Morgan)	0.3	\$1,150.00	\$345.00
Wasser,Michael J.	Executive Director	15 Jun 2023	Indirect Tax Consulting	EY sales tax desk research and reply to Gatt, N. Flagg re Alabama, Georgia and Tennessee temporary exemptions available for rigs transferred from Texas per client (J. Morgan) request.	1.0	\$1,150.00	\$1,150.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Johnson,Derrick Joseph	Staff/Assistant	19 Jun 2023	Indirect Tax Consulting	Review schedule of tax claims filed, identify updated claims and review the proof of claim form and details related to amounts, tax and periods claimed for discussion with client (J. Morgan)	5.6	\$400.00	\$2,240.00
Flagg,Nancy A.	Executive Director	20 Jun 2023	Indirect Tax Consulting	Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,150.00	\$460.00
Buonaguro,Paul	Manager	21 Jun 2023	Indirect Tax Consulting	EY New York and Pennsylvania state desk research technical advisory opinions issued by New York Department of Taxation and Finance and consider applicability to rigs deployed in New York and review client (J. Morgan) Pennsylvania workpaper related to pre- vs post-petition use tax due on rigs	1.2	\$850.00	\$1,020.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt	1.7	\$1,150.00	\$1,955.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss leaseco structure and value proposition and sales tax storage exemptions. EY Attendees: N. Flagg,	1.0	\$1,150.00	\$1,150.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Email EY Texas franchise tax desk (J. Bowden) regarding Texas attorney general's franchise tax liability assertion and request assistance to resolve.	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Email reply to S. Cantor (Kirkland) request for indirect tax status update	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg	0.5	\$1,150.00	\$575.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt,Katie	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt	1.7	\$950.00	\$1,615.00
Gatt,Katie	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss leaseco structure and value proposition and sales tax storage exemptions. EY Attendees: N. Flagg,	1.0	\$950.00	\$950.00
Gatt,Katie	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg	0.5	\$950.00	\$475.00
Wehr,Robert W	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt	0.9	\$950.00	\$855.00
Wehr,Robert W	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg	0.5	\$950.00	\$475.00
Buonaguro,Paul	Manager	22 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	0.9	\$850.00	\$765.00
Buonaguro,Paul	Manager	22 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro,	0.3	\$850.00	\$255.00
Creel,Travis	Senior Manager	22 Jun 2023	Indirect Tax Consulting	EY Tennessee state desk email N. Flagg input regarding availability of Tennessee temporary storage exemption for use tax	1.2	\$950.00	\$1,140.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	0.9	\$1,150.00	\$1,035.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Draft and send Celsius Mining LLC overall state and local tax claim and open item status summary to S. Cantor (Kirkland)	1.8	\$1,150.00	\$2,070.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Email to EY Tennessee state desk T. Creel client (J. Morgan) follow-up question related to Tennessee sales and use tax storage exemption	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Forward client (J. Morgan) additional New York sales and use tax exemption questions to EY New York / Pennsylvania state desk P. Buonaguro	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro,	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Internal EY call to finalize state and local tax status report requested by Kirkland. Attendees: N. Flagg, K. Gatt	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Provide EY Tennessee state desk research on Tennessee sales and use tax exemption information to client (J. Morgan)	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	22 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	0.9	\$950.00	\$855.00
Gatt,Katie	Senior Manager	22 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro,	0.3	\$950.00	\$285.00
Gatt,Katie	Senior Manager	22 Jun 2023	Indirect Tax Consulting	Internal EY call to finalize state and local tax status report requested by Kirkland. Attendees: N. Flagg, K. Gatt	0.4	\$950.00	\$380.00
Johnson,Derrick Joseph	Staff/Assistant	22 Jun 2023	Indirect Tax Consulting	Update tax claim summary document with claim details, including pre- vs post-petition amounts	1.1	\$400.00	\$440.00
Buonaguro,Paul	Manager	23 Jun 2023	Indirect Tax Consulting	EY New York state desk research New York nonresident use tax exemption per client (J. Morgan) request	1.0	\$850.00	\$850.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	23 Jun 2023	Indirect Tax Consulting	Email Celsius Mining LLC open tax item status summary copy to client (L. Koren and J. Morgan) for review and comment	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	23 Jun 2023	Indirect Tax Consulting	Email state and local indirect tax status summary to S. Cantor (Kirkland)	1.7	\$1,150.00	\$1,955.00
Flagg,Nancy A.	Executive Director	23 Jun 2023	Indirect Tax Consulting	Request unpaid 2022 property tax details from client (J. Morgan) per S. Cantor (Kirkland) request	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	26 Jun 2023	Indirect Tax Consulting	Texas Franchise Tax Report information to EY Texas state desk (J. Bowden) to request input on affiliate schedule filing requirement per Texas Attorney General comments	0.4	\$1,150.00	\$460.00
Bowden,Jamie	Senior Manager	27 Jun 2023	Indirect Tax Consulting	Review of organization chart vs entities registered with Texas Comptroller and historical Texas Franchise Tax Reports in order to reply to N. Flagg (EY) re Texas filing status and potential exposure	1.1	\$950.00	\$1,045.00
Flagg,Nancy A.	Executive Director	27 Jun 2023	Indirect Tax Consulting	Forward 2022 property tax status information provided by client (J. Morgan) to S. Cantor (Kirkland)	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	27 Jun 2023	Indirect Tax Consulting	Review client (J. Morgan) tax status summary comments and reply	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	27 Jun 2023	Indirect Tax Consulting	Review copies of Texas Franchise Tax Reports for 2019-2021 provided by EY compliance team and forward to EY Texas state desk (J. Bowden) for her review and input on Texas Attorney General comments / exposure	0.4	\$1,150.00	\$460.00
Bowden,Jamie	Senior Manager	28 Jun 2023	Indirect Tax Consulting	Call with A. Sexton (Kirkland) and C. Searcy (Texas Attorney General representative) to discuss open information for Celsius Mining LLC / issues in Texas Franchise Tax Reports. EY attendees: N. Flagg, J. Bowden	0.3	\$950.00	\$285.00
Buonaguro,Paul	Manager	28 Jun 2023	Indirect Tax Consulting	Research New York and Pennsylvania temporary storage exemptions, taxability determinations and occasional sale exemptions	0.3	\$850.00	\$255.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	28 Jun 2023	Indirect Tax Consulting	Call with A. Sexton (Kirkland) and C. Searcy (Texas Attorney General representative) to discuss open information for Celsius Mining LLC / issues in Texas Franchise Tax Reports. EY attendees: N. Flagg, J. Bowden	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	28 Jun 2023	Indirect Tax Consulting	Call with A. Sexton (Kirkland) to discuss Pennsylvania use tax payment and claim resolution status	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	28 Jun 2023	Indirect Tax Consulting	Review client (J. Morgan) Georgia enterprise zone property tax research and reply with claim information	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	29 Jun 2023	Indirect Tax Consulting	Email update to client (J. Morgan) on Pennsylvania post-petition liability payment discussion with A. Sexton (Kirkland)	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	29 Jun 2023	Indirect Tax Consulting	Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir.	0.5	\$950.00	\$475.00
Bowden,Jamie	Senior Manager	30 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	30 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden	1.4	\$1,150.00	\$1,610.00
Gatt,Katie	Senior Manager	30 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden	1.4	\$950.00	\$1,330.00
Total					123.4		\$110,810.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Amir Chenchinski	Partner / Principal	29 Jun 2023	Tax Compliance	Working on depreciation for Celsius mining for tax years 2021+2022	1.7	\$850.00	\$1,445.00
Ofer Wasserman	Senior Manager	29 Jun 2023	Tax Compliance	Working on Texas reports Affiliates and public information report for Celsius mining tax year 2022	0.9	\$695.00	\$625.50
Total					2.6		\$2,070.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Barda, Eli	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Beattie,Steve	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Harvey,Elizabeth	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Hill, Jeff	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Lipschutz, Jordan	Manager	29 Jun 2023	External audit support	Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius)	0.8	\$595.00	\$476.00
Riley, Sean	Senior Manager	29 Jun 2023	External Audit Support	Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius)	0.8	\$695.00	\$556.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Sun, Kaiyang	Senior Manager	29 Jun 2023	External audit support	Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius)	0.8	\$695.00	\$556.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius)	0.8	\$850.00	\$680.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Total					6.2		\$4,818.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Beattie,Steve	Partner / Principal	29 Jun 2023	Financial Statement Support	Meeting with Celsius to discuss the scope of effort anticipated for 2021 financial statements. EY Attendees: S. Zaman, S. Beattie. Other Attendees: L. Koren (Celsius), and J. Block (Celsius), A. Seetharaman (Celsius)	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	Financial Statement Support	Meeting with Celsius to discuss the scope of effort anticipated for 2021 financial statements. EY Attendees: S. Zaman, S. Beattie. Other Attendees: L. Koren (Celsius), and J. Block (Celsius), A. Seetharaman (Celsius)	0.5	\$850.00	\$425.00
Total					1.0		\$850.00

SEC Pre-Clearance

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Helwing, Dan S.	Partner / Principal	29 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss preliminary observations on the initial SEC preclearance draft. EY Attendees: S. Zaman, D. Helwing. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss preliminary observations on the initial SEC preclearance draft. EY Attendees: S. Zaman, D. Helwing. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Helwing, Dan S.	Partner / Principal	30 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin	0.5	\$850.00	\$425.00
Jacobs, Steven	Partner / Principal	30 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin	0.5	\$850.00	\$425.00
Jin, Crystal	Manager	30 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin	0.5	\$595.00	\$297.50
Helwing, Dan S.	Partner / Principal	29 Jun 2023	SEC Pre-Clearance Memo Support	First pass at reviewing the SEC preclearance draft for Celsius	2.0	\$850.00	\$1,700.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	SEC Pre-Clearance Memo Support	Review and provide comments on SEC preclearance draft	2.0	\$850.00	\$1,700.00
Helwing, Dan S.	Partner / Principal	30 Jun 2023	SEC Pre-Clearance Memo Support	Clarifying and enhancing comments on SEC preclearance draft for Celsius team's review	0.4	\$850.00	\$340.00
Zaman, Sabina	Partner / Principal	30 Jun 2023	SEC Pre-Clearance Memo Support	Prepare updates to comments on SEC preclearance draft to provide to Celsius	0.4	\$850.00	\$340.00
Total					7.3		\$6,077.50

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Amir Chenchinski	Partner / Principal	29 Mar 2023	Tax Compliance	Review of IRS extensions for New Jersey state income tax return for Celsius Network Inc	0.9
Maria Nazarenko	Staff	04 Apr 2023	Tax Compliance	Review South Carolina state income tax return extension for Celsius Network LLC	1.8
Maria Nazarenko	Staff	05 Apr 2023	Tax Compliance	Prepare IRS extensions for Connecticut state income tax return for Celsius Network Inc	0.7
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extension for California state income tax return for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Review of IRS extensions for Connecticut state income tax return for Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extensions for Washington state income tax return for Celsius Network Inc	0.9
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Review of IRS extensions for Boston state income tax return for Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extensions for Michigan state income tax return for Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extensions for New Jersey state income tax return for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Review of IRS extensions for New York state income tax return for Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Review of IRS extensions for Oklahoma and Oregon states (income tax returns) for Celsius Network Inc	0.8
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extensions for Wisconsin state for Celsius Network Inc	1.2
Amir Chenchinski	Partner / Principal	17 Apr 2023	Tax Compliance	Review of IRS extensions for New Jersey state for Celsius Network Inc. and affiliates	0.8
Amir Chenchinski	Partner / Principal	17 Apr 2023	Tax Compliance	Continuation of Review of IRS extensions for New Jersey state for Celsius Network Inc.	1.2
Amir Chenchinski	Partner / Principal	17 Apr 2023	Tax Compliance	Review of IRS extensions for New York state for Celsius Network Inc. and affiliates	0.9
Amir Chenchinski	Partner / Principal	17 Apr 2023	Tax Compliance	Continuation of Review of IRS extensions for New York state for Celsius Network Inc and affiliates	1.1

Name	Title	Transaction Date	Project Category	Description	Hours
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review Texas extension for Celsius Network Inc and affiliates	1.1
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review North Carolina state extensions for NON Unitary Celsius Network LLC	1.3
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review of IRS extensions for North Carolina state for Celsius Holdings LLC	0.9
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review South Carolina extensions for Celsius Network LLC	1.4
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review Tennessee state extensions for Celsius Network LLC	1.2
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Preparation Georgia IRS extension Form for Celsius Network Inc	0.9
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review Celsius Network North Carolina state IRS extensions for Celsius Holdings LLC	1.1
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Preparation South Carolina state IRS extensions for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review IRS Extensions for Tennessee state for Celsius Network LLC	1.2
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Preparation Georgia state IRS extensions for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review Maryland state IRS extensions for Celsius Network Inc	0.9
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review North Carolina state IRS extensions for Celsius Holdings LLC	0.9
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review South Carolina IRS extensions for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review IRS extension Form for Tennessee state and Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	23 Apr 2023	Tax Compliance	Analyzed with Marty extensions regarding time line	0.6
Amir Chenchinski	Partner / Principal	01 May 2023	Tax Compliance	Review of IRS extensions for Tennessee state for Celsius Network LLC	1.3
Ofer Wasserman	Senior Manager	02 May 2023	Tax Compliance	Prepare IRS form - Information document request for Celsius Holding	0.9
Ofer Wasserman	Senior Manager	02 May 2023	Tax Compliance	Prepare IRS form - Information document request for Celsius Network LLC	1.1
Ofer Wasserman	Senior Manager	03 May 2023	Tax Compliance	Continuation of Preparing IRS form - Information document request for Celsius Holdings LLC	0.4
Ofer Wasserman	Senior Manager	03 May 2023	Tax Compliance	Prepare IRS form - Information document request for Celsius Network LLC	0.4
Ofer Wasserman	Senior Manager	03 May 2023	Tax Compliance	Continuation - Preparation of IRS form - Information document request for Celsius Network Inc	0.3
Amir Chenchinski	Partner / Principal	10 May 2023	Tax Compliance	Review South Carolina extension Form for Celsius Network Inc	0.9

Name	Title	Transaction Date	Project Category	Description	Hours
Amir Chenchinski	Partner / Principal	11 May 2023	Tax Compliance	Continuation of Review South Carolina extension Form for Celsius Network LLC	0.6
Ofer Wasserman	Senior Manager	17 May 2023	Tax Compliance	Reviewed open items regarding extensions and report of foreign bank and financial accounts information	1.2
Total					40.9

Total Fixed Fee for Tax Compliance Services During the Fee Period \$0.00

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Benjamin Gandz	Senior Manager	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY)	1.1
Benjamin Gandz	Senior Manager	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	0.9
Eyal Geron	Manager	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY)	1.1
Eyal Geron	Manager	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	0.9
Eyal Gonen	Partner / Principal	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY)	1.1
Adam Sussman	Senior	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY)	1.1
Adam Sussman	Senior	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	0.9

Name	Title	Transaction Date	Project Category	Description	Hours
Benjamin Gandz	Senior Manager	25 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	2.9
Eyal Geron	Manager	25 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	2.9
Adam Sussman	Senior	25 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	2.9
Benjamin Gandz	Senior Manager	26 Jun 2023	Transfer Pricing	Analyzing contribution of GK8. Attendees A.Sussman (EY), E. Geron (EY) and B. Gandz (EY)	1.9
Eyal Geron	Manager	26 Jun 2023	Transfer Pricing	Analyzing contribution of GK8. Attendees A.Sussman (EY), E. Geron (EY) and B. Gandz (EY)	1.9
Adam Sussman	Senior	26 Jun 2023	Transfer Pricing	Analyzing contribution of GK8. Attendees A.Sussman (EY), E. Geron (EY) and B. Gandz (EY)	1.9
Benjamin Gandz	Senior Manager	28 Jun 2023	Transfer Pricing	Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis and background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonon (EY) and E. Geron (EY) and L. Koren (Celsius), D. Bram (Celsius) and M. Nachman (Celsius)	0.9
Eyal Geron	Manager	28 Jun 2023	Transfer Pricing	Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis and background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonon (EY) and E. Geron (EY) and L. Koren (Celsius), D. Bram (Celsius) and M. Nachman (Celsius)	0.9
Eyal Gonon	Partner / Principal	28 Jun 2023	Transfer Pricing	Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis and background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonon (EY) and E. Geron (EY) and L. Koren (Celsius), D. Bram (Celsius) and M. Nachman (Celsius)	0.9
Adam Sussman	Senior	28 Jun 2023	Transfer Pricing	Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis and background of facts and assumptions. Attendees - B. Gandz	0.9

Name	Title	Transaction Date	Project Category	Description	Hours
				(EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) and L. Koren (Celsius), D. Bram (Celsius) and M. Nachman (Celsius)	
Benjamin Gandz	Senior Manager	29 Jun 2023	Transfer Pricing	Preparing action plan for documentation including local file and Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	1.2
Eyal Geron	Manager	29 Jun 2023	Transfer Pricing	Preparing action plan for documentation including local file and Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	1.2
Adam Sussman	Senior	29 Jun 2023	Transfer Pricing	Preparing action plan for documentation including local file and Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	1.2
Total					28.7

Total Fixed Fees Sought During the Fee Period for Transfer Pricing Services: \$0.00

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Individual Fees
Duncker, Debra	Staff	March 29, 2023	Preparation of Fee Application	Prepare fee statement for the Combined Second Monthly for filing. (November 1, 2022 - December 31, 2022)	1.0	\$250.00	\$250.00
Duncker, Debra	Staff	March 30, 2023	Preparation of Fee Application	Continue preparation of fee statement for the Combined Second Monthly for filing. (November 1, 2022 - December 31, 2022)	0.5	\$250.00	\$125.00
Duncker, Debra	Staff	April 11, 2023	Preparation of Fee Application	Preparation of fee statement for the Combined Third Monthly Fee Statement for filing. (January 1, 2023 - February 28, 2023)	1.4	\$250.00	\$350.00
Duncker, Debra	Staff	April 12, 2023	Preparation of Fee Application	Preparation of the Second Interim Fee Application (November 1 - February 28, 2023)	1.3	\$250.00	\$325.00
Duncker, Debra	Staff	April 13, 2023	Preparation of Fee Application	Continued preparation of the Second Interim Fee Application (November 1 - February 28, 2023)	0.5	\$250.00	\$125.00
Duncker, Debra	Staff	June 21, 2023	Preparation of Fee Application	Review of Fee Schedules for the Combined Fourth Monthly Fee Statement (3/1/23 - 4/30/23)	1.6	\$250.00	\$400.00
Duncker, Debra	Staff	June 27, 2023	Preparation of Fee Application	Prepare Combined Fourth Monthly Fee Statement for filing (covering 3/1/23 - 4/30/23)	0.9	\$250.00	\$225.00
Duncker, Debra	Staff	June 29, 2023	Preparation of Fee Application	Continue preparing Combined Fourth Monthly Fee Statement for filing (covering 3/1/23 - 4/30/23)	0.3	\$250.00	\$75.00
				Total	7.5		\$1,875.00